

1 HOUSE JOINT RESOLUTION 19

2 46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

3 INTRODUCED BY

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10 A JOINT RESOLUTION

11 PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE
12 CONSTITUTION OF NEW MEXICO TO PROVIDE A PROPERTY TAX EXEMPTION
13 FOR VETERANS RETIRED FROM SERVICE IN THE UNITED STATES ARMED
14 FORCES.

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16 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

17 Section 1. It is proposed to amend Article 8, Section 5
18 of the constitution of New Mexico to read:

19 "A. The legislature shall exempt from taxation the
20 property of each head of the family to the amount of two
21 thousand dollars (\$2,000).

22 B. The legislature shall also exempt from taxation
23 the property, including the community or joint property of
24 husband and wife, of every honorably discharged member of the
25 armed forces of the United States who served in such armed

. 142511. 1

underscored material = new
[bracketed material] = delete

underscored material = new
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1 forces during any period in which they were or are engaged in
2 armed conflict under orders of the president of the United
3 States, and the widow or widower of every such honorably
4 discharged member of the armed forces of the United States, in
5 the sum of two thousand dollars (\$2,000) in tax years prior to
6 2003; two thousand five hundred dollars (\$2,500) in 2003; three
7 thousand dollars (\$3,000) in 2004; three thousand five hundred
8 dollars (\$3,500) in 2005; and four thousand dollars (\$4,000) in
9 2006 and each subsequent year [~~Provided that~~].

10 C. In addition to other exemptions allowed by the
11 constitution of New Mexico, the legislature shall exempt from
12 taxation the property, including the community or joint
13 property of husband and wife, of a person retired from service
14 of twenty years or more in the armed forces of the United
15 States, and the widow or widower of the retired member of the
16 armed forces of the United States, in a sum equal to twenty
17 percent of the taxable value of the property prior to the
18 application of other exemptions that may be claimed by the
19 property owner.

20 D. In every case where exemption is claimed on the
21 ground of the claimant's having served with the armed forces of
22 the United States as aforesaid, the burden of proving actual
23 and bona fide ownership of such property upon which exemption
24 is claimed, shall be upon the claimant. "

25 Section 2. The amendment proposed by this resolution

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1 shall be submitted to the people for their approval or
2 rejection at the next general election or at a special election
3 prior to that date that may be called for that purpose.

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